This is in response to the Office Action dated January 25, 2010. In view of the foregoing amendments and following representations, reconsideration is respectfully requested.

In the previous Office Action, claims 1-3 and 7-9 are allowed; and claims 4-6 are rejected under 35 U.S.C. 112, second paragraph.

In response to the rejection of claims 4-6 under 35 U.S.C. 112, second paragraph, claim 4 (line 7) has been amended to change "fixed pipe" to - fixed shaft --. Thus, the recitation of "said fixed shaft" is provided with clear antecedent basis.

Further, the Examiner indicates that the phrase "magnets provided at circumferential intervals determined . . . " is unclear. In response, claim 6 (lines 1-4) has been amended as follows:

"A core pipe for a sheet roll comprising a hollow core pipe having a predetermined length and an outer periphery on which a sheet material is adapted to be wound, and a plurality of magnets provided radially inwardly of the inner peripheral surface of the sheet material at circumferential intervals determined such that the amount and diameter of the sheet roll wound on said core pipe can be calculated by an angle sensor provided on a fixed shaft,"

The added language is supported at least in Figs. 2, 5 and 7 and col. 7, lines 12-28 of the specification. The language also appears in allowed claim 1. Thus, it is submitted that the amendment to claim 6 clearly obviates the rejection under 35 U.S.C. 112, second paragraph.

In view of the above, it is submitted that the present application is now clearly in condition for allowance. The Examiner therefore is requested to pass this case to issue.

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In the event that the Examiner has any comments or suggestions of a nature necessary to place this case in condition for allowance, then the Examiner is requested to contact Applicant's undersigned attorney by telephone to promptly resolve any remaining matters.

Respectfully submitted,

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